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# NASA Procedural Requirements

**COMPLIANCE IS MANDATORY**

**NPR 9010.3**

Effective Date: September 30,

2008

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## **Subject: Financial Management Internal Control**

**Responsible Office: Office of the Chief Financial Officer**

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## **Preface**

### **P.1 Purpose**

This NASA Procedural Requirements (NPR) document provides the financial management requirements for the financial management internal control program.

### **P.2 Applicability**

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

### **P.3 Authority**

- a. Accounting and Auditing Act of 1950, Public Law 97-258 (31 U.S.C. § 3512)
- b. Chief Financial Officers (CFO) Act of 1990, Public Law 101-576
- c. Clinger-Cohn Act of 1996, Public Law 104-106 (formerly the Information Technology Management Reform Act)
- d. Computer Security Act of 1987, Public Law No. 100-235
- e. Federal Financial Management Improvement Act (FFMIA) of 1996, Public Law 104-208, Title VIII
- f. Federal Information Security Management Act of 2002 (FISMA), Public Laws 107-296, Title X, & 107-347, Title III
- g. Federal Managers' Financial Integrity Act (FMFIA) of 1982, Public Law 97-255 (31 U.S.C. § 3512)
- h. Government Performance and Results Act (GPRA) of 1993, Public Law 103-62 (31 U.S.C. 1115-1119; 39 U.S.C. 2801-2805)
- i. Improper Payments Information Act of 2002, Public Law 107-300
- j. Inspector General (IG) Act of 1978, Public Law 95-452, as amended (IG Act); 5 U.S.C. App.
- k. Recovery Auditing Act (National Defense Authorization Act for FY 2002, Section 831), Public Law 107-107 (31 U.S.C. §§ 3561-3567)
- l. Single Audit Act of 1984, Public Law 98-502; Single Audit Act Amendments of 1996, Public Law 104-156 (31 U.S.C. § 7501)
- m. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Part 4
- n. OMB Circular No. A-50, Audit Followup

- o. OMB Circular No. A-123, Management's Responsibility for Internal Control
- p. OMB Circular No. A-127, Financial Management System
- q. OMB Circular No. A-130, Management of Federal Information Resources
- r. OMB Circular No. A-136, Financial Reporting Requirements
- s. Standards for Internal Control in the Federal Government, Government Accountability Office (GAO) Report GAO/AIMD-00-21.3.1
- t. NASA Policy Directive (NPD) 9010.2, "Financial Management"

## P.4 Applicable Documents

- a. NPD 1200.1, "NASA Internal Control"
- b. NPD 1210.2, "NASA Surveys, Audits, and Reviews Policy"
- c. NPD 9910.1, "Government Accountability Office/NASA Office of Inspector General Audit Liaison, Resolution, and Followup"
- d. NPR 9700.1, "Travel"

## P.5 Measurement/Verification

Quality assurance and internal control reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

## P.6 Cancellation

None.

/S/

Terry Bowie  
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